

CHAPTER 13

REPORTS AND RETURNS

Some sort of supporting document is required for each transaction involving the financial accountability of the disbursing officer. This requirement is a must. These supporting documents may take the form of a travel claim the disbursing officer has paid, a military pay voucher covering last week's payday, or a collection voucher for a cash deposit made by a member who was overpaid.

Eventually, these documents, along with other reports, are transmitted to either a central disbursing officer (CDO) or to the appropriate fleet accounting and disbursing center (FAADC) to establish the disbursing officer's accountability. The submission of these documents is known as rendering financial returns.

FINANCIAL RETURNS

Every disbursing officer must submit financial returns. The disbursing officer's financial returns make up the formal accounting to the United States for all public funds received and spent. They are also the basis for the official audit and settlement of accounts by the General Accounting Office (GAO) and provide the data from which the Navy Department maintains its administrative accounting controls.

As an assistant to the disbursing officer, you will be called upon to assist in the preparation and submission of the financial returns.

ACCOUNTING PERIOD

Financial returns are submitted on a calendar month basis (first day through the last day of the month) except when accountability begins other than the first day and ends other than the last day of the month.

When a disbursing officer is relieved, the accounting period for the officer being relieved runs from the first of the month through the date of relief, and the accounting period for the relieving officer from the date of relief through the end of the month. If the relieving officer effects no disbursing transactions on the date of relief other than the receipt of funds from the officer relieved, the accounting period is from the day following the date of relief through the end of the month. To avoid submission of an additional set of financial

returns, the date of relief is effected the last day of the month. The accounting period never extends beyond the end of a calendar month.

TIME OF SUBMISSION

Normally, financial returns of the accountable officer are rendered on a monthly basis. However, in order to spread the workload of the FAADCs and speed up final reporting of financial transactions, some activities located outside the continental United States submit their financial returns daily supported by a Balance Sheet, NAVCOMPT Form 379.

Accountable officers forward financial returns on the first workday following the close of the accounting period.

When delinquent or late returns are not caused by lack or inadequacy of postal or shipping facilities, the accountable officer furnishes an explanation of the delay with the Financial Returns Transmittal, NAVCOMPT Form 2183.

CASHBOOK

Regulations require that a record be kept of all receipts and expenditures of public funds. The Cashbook, NAVCOMPT Form 245, is a record of all transactions involving public funds and forms the basis for the preparation of financial returns.

All disbursing officers keep a cashbook in which all receipts, expenditures of funds, and other transactions affecting the accountability of the officer are recorded in such a manner as will help a ready balance.

Entries

The cashbooks posted daily in ink. Each entry must clearly identify the receipt or expenditure.

Afloat, the disbursing officer or the deputy personally does the posting and maintenance. Agent cashiers are not authorized to maintain the disbursing officer's cashbook. Ashore, the cashbook is usually maintained and posted by the fiscal section under the supervision of the disbursing officer.

Erasures are not made in the cashbook. The disbursing officer or deputy lines through and initials erroneous entries.

Closing and Balancing

The cashbook is closed and balanced at the end of the accounting period. After the columnar totals are balanced, an analysis of the cash and other assets, verified by actual count, is made. The balance shown is carried forward as a receipt on the first day of the following month.

The cashbook is also closed and balanced when authorized audit groups or teams arrive to verify, inspect, examine, or audit the disbursing officer's accountability.

As a junior DK aboard ship, you will not be involved in posting the cashbook. However, you will have to know what figures are used in the cashbook to prepare the financial returns. The *NAVCOMPT Manual*,

volume 4, contains detailed instructions for posting the cashbook.

Figure 13-1 shows sample entries and a typical closed and balanced page of a cashbook for an afloat disbursing officer.

STATEMENT OF ACCOUNTABILITY

The Statement of Accountability, Standard Form 1219, shows the status of the disbursing officer's account at the close of the accounting period. It also shows the summary totals of all receipts and expenditures of public funds that occurred during each accounting period. A Standard Form 1219 is submitted each month for each disbursing symbol whether or not any transactions occurred. This form must be prepared with absolute accuracy. Erasures, strikeouts, or other marks are not permitted.

NAVCOMPT FORM 245 (REV. 2-55) CASHBOOK PAGE NO. 2												
USS PRINCETON (CG-59)			SYMBOL NO. 8506				ACCOUNT OF U. R. POOR					
DATE 1991	DESCRIPTION	BEGINNING OF ACCOUNTING PERIOD	TRANSACTIONS				ASSETS					
			ACCOUNTABILITY				CASH		OTHER		TOTAL	
			INCREASES		DECREASES							
			CHECKS ISSUED	COLLECTIONS	GROSS DISBURSEMENTS	DEPOSITS	INCREASE	DECREASE	INCREASE	DECREASE	INCREASE	DECREASE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
NOV 1	BROUGHT FORWARD	1,500.-					1,200.-		300.-			1,500.-
1	NO 15, PV # 256		7,500.-		3,200.-			700.-				700.-
15	NO 25 PV # 298		2,000.-		3,000.-			1,000.-				1,000.-
16	PV # 300-310		1,000.-		2,000.-			1,000.-				1,000.-
17	SALE OF MEALS CV #20			500.-			500.-				500.-	
29	DT #145768 FRB SFD					200.-		200.-				200.-
30	LOSS OF FUNDS DISCOVERED BY V. BOARD							100.-	100.-			
		1,500.-	12,000.-	1,000.-	10,000.-	2,000.-	12,900.-	9,800.-	400.-		15,000.-	11,500.-
UPON RELIEF, NO TRANSFER ENTRY WILL BE MADE IN THE CASHBOOK PRIOR TO CLOSING. HOWEVER, THE FOLLOWING ENTRY WILL BE MADE BELOW THE DOUBLE LINES UNDER COLUMNS 8 THROUGH 13. *THE ABOVE ASSETS TRANSFERRED TO (NAME OF OFFICER) AS OF CLOSE BUSINESS (DATE)			BALANCE FORMULA $+3 + 4 + 5 - 6 - 7 = 3,500.$ $+8 - 9 + 10 - 11 = 3,500.$ $+12 - 13 = 3,500.$				CASH: ON HAND 3,100.- TOTAL CASH 3,100.- OTHER ASSETS IMPRESS FUND CASHIER 300.- LOSS OF FUNDS 100.- TOTAL OTHER ASSETS 400.- TOTAL ASSETS 3,500.-		THESE TWO SQUARED FIGURES MUST AGREE IN ORDER TO BALANCE			

Figure 13-1-Cashbook entries.

Submit an original copy and one copy with the financial returns. Retain a second copy. Original signatures of the disbursing officer or deputies are required

on all copies of the Standard Form 1219. Figures 13-2 and 13-3 respectively show a Standard Form 1219 (front and reverse, respectively) for a disbursing officer afloat.


STANDARD FORM 1219 Revised 4-82 Department of the Treasury 1 TFRM 2-3100		STATEMENT OF ACCOUNTABILITY	
NAME OF DISBURSING OFFICER		LOCATION OF DISBURSING OFFICER (Mailing address)	
ULBRICHT RAYMOND POOR		(21447) USS PRINCETON (CG-59) FPO SAN FRANCISCO 96675-1179	
NAME OF AGENCY		AGENCY LOCATION CODE (ALC) (Show main check symbol number)	
NAVY		8506	
PERIOD OF ACCOUNT		FROM: 01 NOV 1991 THROUGH: 30 NOV 1991	
SECTION I.—GENERAL STATEMENT OF ACCOUNT			
PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY			
1.00 (\$475.00 RP PESO)		TOTAL ACCOUNTABILITY BEGINNING OF PERIOD \$ 1,500.00	
2.0 INCREASES IN ACCOUNTABILITY			
2.1 CHECKS ISSUED ON U.S. TREASURY		\$ 13,000.00	
2.2 OTHER TRANSACTIONS			
2.34 DISCREPANCIES IN D.O. ACCOUNTS—CREDITS			
2.36 PAYMENTS BY ANOTHER D.O.			
2.37 TRANSFERS FROM OTHER DISBURSING OFFICERS			
2.38			
2.9 TOTAL INCREASES IN ACCOUNTABILITY		\$ 13,000.00	
3.0 SUBTOTAL		\$ 14,500.00	
4.0 DECREASES IN ACCOUNTABILITY			
4.1 NET DISBURSEMENTS		\$ 9,000.00	
4.2 DEPOSITS PRESENTED OR MAILED TO BANK		2,000.00	
4.3 OTHER TRANSACTIONS			
4.34 DISCREPANCIES IN D.O. ACCOUNTS—DEBITS			
4.36 PAYMENTS FOR ANOTHER D.O.			
4.37 TRANSFERS TO OTHER DISBURSING OFFICERS			
4.38			
4.9 TOTAL DECREASES IN ACCOUNTABILITY		\$ 11,000.00	
5.00 (\$250.00 RP PESO)		TOTAL ACCOUNTABILITY CLOSE OF PERIOD \$ 3,500.00	
PART B.—ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY			
6.1 CASH ON DEPOSIT IN DESIGNATED DEPOSITORY			
(Name and location of depository)			
6.2 CASH ON HAND (\$250.00 RP PESO)		3,100.00	
6.3 CASH—UNDEPOSITED COLLECTIONS			
6.4			
6.5 CASH IN CUSTODY OF GOVERNMENT CASHIERS		300.00	
6.6			
6.7			
6.8			
6.9			
7.1 DEFERRED CHARGES—VOUCHERED ITEMS			
7.2 RECEIVABLES—CHECK OVERDRAFTS			
7.3 LOSSES OF FUNDS		100.00	
7.4 RECEIVABLES—DISHONORED CHECKS			
7.5			
7.6			
7.7			
7.8			
7.9			
8.0 TOTAL OF MY ACCOUNTABILITY		\$ 3,500.00	
PART C.—ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY			
9.2 RECEIVABLES—CHECK OVERDRAFTS			
9.3 LOSSES OF FUNDS			
9.4 OTHER ACCOUNTABILITY			
10.0 TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY			
11.0 TOTAL DISBURSING OFFICE ACCOUNTABILITY (Same as line 5.00 above)		\$ 3,500.00	
I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.			
NAME AND TELEPHONE NUMBER OF CONTACT		SIGNATURE AND TITLE OF CERTIFIER	
U. R. POOR A/V 360-1130			
NSN 7540-00-834-4245		DATE	
		30NOV91	
(OVER)		PREVIOUS EDITION NOT USABLE 1219-106	

Figure 13-2.-Statement of Accountability (front), Standard Form 1219.

SECTION II.—SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH U.S. TREASURY					
PART A.—CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS *					
CHECK SYMBOL	AMOUNT OF CHECKS ISSUED THIS PERIOD	ADJUSTMENTS FOR PRIOR MONTHS' ISSUES (+ or -)			TOTAL CHECKS ISSUED † (Column 2 + 3 and 4)
		BY TFS FORMS 5206		OTHER	
		ISSUE (Month and year)	AMOUNT	ISSUE (Month and year)	
(1)	(2)	(3)	(4)	(5)	
	TC 210		TC 211	TC 212	
8506	13,000.00		-0-	-0-	13,000.00
TOTALS ‡					
PART B.—SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK (Line 4.2)					
DEPOSIT SYMBOL	DEPOSITS PRESENTED OR MAILED TO BANK THIS MONTH	DEPOSITS PRESENTED OR MAILED TO BANK IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH		TOTAL DEPOSITS PRESENTED OR MAILED TO BANK ** (Column 2 + 4)	
		MONTH PRESENTED OR MAILED TO BANK	AMOUNT		
		(3)	(4)		
(1)	(2)	(3)	(4)	(5)	
	TC 420		TC 420		
<div style="border: 1px solid black; padding: 5px; transform: rotate(-2deg); display: inline-block;"> LEAVE THIS PART BLANK. SUMMARY OF DEPOSITS REPORTED ON THE SCHEDULE OF DEPOSIT ACTIVITY. </div>					
TOTALS ‡					

* The totals reported in these columns must be in agreement with the corresponding amounts reported on SF 1179.
† The total reported in this column must be in agreement with total shown on line 2.1 on the face of this statement.
‡ For use only if more than one (1) symbol is listed.
** The total reported in this column must be in agreement with total shown on line 4.2 on the face of this document.

STANDARD FORM 1219 (BACK)
REVISED 4-82

Figure 13-3. Statement of Accountability (reverse), Standard Form 1219.

Derive amounts reported on the Standard Form 1219 from the cashbook as explained in the following paragraphs. In the discussion that follows, refer to figures 13-1, 13-2, and 13-3.

- Line 1.00—Total of column (3) of the cashbook. It must also agree with the Total Check Issued amount reported in section II, part A (reverse), shown in figure 13-3.

- Line 2.1—Total of column (4) of the cashbook.

- Line 4.1—Total of column (6) less column (5) of the cashbook.

- Line 4.2—Total of column (7) of the cashbook.

- Line 5.00—Difference of columns (12) and (13) of the cashbook and equal to difference of lines 3.0 and 4.9. It must also agree with the Total Assets amount of the balanced cashbook at the end of the accounting period.

The *NAVCOMFT Manual*, volume 4, explains how to prepare the Standard Form 1219. The *Uniform Microcomputer Disbursing System (UMIDS) User Manual*, contains procedures in preparing a certified copy of the Standard Form 1219. This capability eliminates the task of manually typing the form.

SCHEDULE OF DEPOSIT ACTIVITY

Prepare the schedule of deposit activity to list the detailed transactions included in line 4.2 of the Standard Form 1219. This schedule also serves as a transmittal for deposit confirmation documents and provides a detailed listing of those deposits that remain unconfirmed. Disbursing offices on UMIDS have the on-line capability to add, change, delete, and review deposit report data before printing the schedule of deposit activity.

Figure 13-4 shows a schedule of deposit activity that is submitted with the Standard Form 1219 in figure 13-2. The amount in line 20.0 of the schedule must equal the amount reported in line 4.2 of the Standard Form 1219. The original and one copy of the schedule are included in the financial returns and one copy is retained by the disbursing officer.

COLLECTION DOCUMENTS

As discussed in chapter 12 of this training manual, all types of collection vouchers (CVs) processed during the course of the month are kept in the disbursing officer's safe until they are ready for submission with the financial returns.

The first thing that you must do is verify and make sure all the CVs are accounted for. Arrange the CVs in numerical sequence by CV number. Prepare an adding machine tape and verify it with the total of collections (column 5) of the cashbook.

Also balance the CV log at the end of the accounting period. Prepare a separate adding machine tape total. Its total must balance or equal the adding machine tape total of the CVs.

PAYMENT DOCUMENTS

Normally, the payment documents that you would be concerned with are primarily military payrolls described in chapter 7 and public vouchers (PVs) described in chapter 11 of this training manual.

SCHEDULE OF DEPOSIT ACTIVITY			
ORGANIZATION:	USS PRINCETON (CG-59)		
LOCATION:	LONG BEACH, CA		
DSSN: 8506	DO: U. R. POOR	PERIOD OF REPORT: NOV 1991	
20.0 DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH			
20.1 REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
DEPOSIT/DEBIT VOUCHER NO.	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT
145765	911105	911114	\$1,000.00
145766	911112	911121	500.00
145767	911120	911129	300.00
20.1 NET OF 20.1 ITEMS			\$1,800.00
20.2 DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			
DEPOSIT/DEBIT VOUCHER NO.	DATE PRESENTED OR MAILED YYMMDD		AMOUNT
145768	911129		\$ 200.00
20.2 TOTAL OF 20.2 ITEMS			200.00
20.0 TOTAL REPORTED THIS MONTH (20-.1 + 20.2 ENTER ON LINE 4.2 OF SF 1219)			<u>\$2,000.00</u>
30.0 TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			-0-
31.0 DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT
145764	911026	911105	\$ 600.00
31.0 TOTAL 31.0 ITEMS			<u>\$ 600.00</u>
32.0 DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED			-0-
DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD		AMOUNT
			-0-
33.0 DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			<u>\$ 200.00</u>
34.0 TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED			<u>\$ 200.00</u>

Figure 13-4. Schedule of deposit activity.

Name of document or voucher	Package No. 1	Package No. 2	Retain
Statement of Accountability (Standard Form 1219) and attached copies	Original and 1 copy	None	1 copy
Schedule of Deposit Activity	Original and 1 copy	None	1 copy
Copies of Deposit Ticket (Standard Form 215)	Memorandum and/or confirmed copies	None	Agency Copy
Copies of Debit Voucher	Confirmed copy	None	Memo. copy
Analysis of Cash and Other Assets	Original and 1 copy	None	1 copy
Collection documents: Voucher for Transfers Between Appns and/or Funds (Standard Form 1080) with supporting invoices when required or supplied by non-Navy activities.	1 copy	None	1 copy
Requisition and Invoice/Shipping Document (DD Form 1149)	1 copy	None	1 copy
Schedule of Canceled or Undelivered Checks (Standard Form 1098)	Original	1 copy	1 copy
Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277)	Original	Copies with attachments	1 copy
Rations and Sales Report (NAVSUP Form 1357)	1 copy	1 copy	1 copy
Payroll for Personal Services Certification and Summary (NAVCOMPT Form 1128)	Original	1 copy	1 copy
Standard Form 2812 and supporting Standard Form 2812A	2 copies	1 copy	1 copy
Other collection documents	Original	None	1 copy
Labor Roll/Material Charges and Credits (NAVCOMPT Form 2051) for labor	Original	None	1 copy
Certification of Revaluation of Foreign Currency	Original		1 copy
Certified accepted bid covering procurement of foreign currency	1 copy		Original
Foreign Currency Report	2 copies	None	1 copy
Military Pay Voucher	1 copy	None	1 copy
Military Payroll Money List	1 copy	None	1 copy
Civilian Payroll Certification Sheets	Original	None	1 copy
Travel Voucher or Subvoucher (DD Form 1351-2) (appropriation 17-1804)	Original	1 copy	1 copy

Figure 13-5.-Distribution of financial returns documents.

Name of document or voucher	Package No. 1	Package No. 2	Retain
All other public vouchers (Navy and Marine Corps appropriations)	Original	Copies as reqd	1 copy
Collection vouchers crediting Army, Air Force, or Coast Guard appropriations	Original	Copies as reqd	1 copy
Public vouchers (Army, Air Force, and Coast Guard appropriations)	Original	Copies as reqd	1 copy
Month End Check Issue Summary (Standard Form 1179)	1 copy	None	as reqd
Certificate of Destruction of Voided Checks	1 copy	None	1 copy

Figure 13-5.-Distribution of financial returns documents-Continued.

Military Payrolls

The OCR copy of each Military Pay Voucher, NAVCOMPT Form 3055, and the Military Payroll Money List, NAVCOMPT Form 3056, are transmitted daily to DFAS - Cleveland Center.

Forward the first copy of the NAVCOMPT Form 3056 paid during the accounting period with a copy of the covering NAVCOMPT Form 3055 fastened on top with the financial returns. These copies must contain the original signatures of the payee(s) and the disbursing officer, deputy, or other authorized representative. Arrange payrolls in numerical sequence by payroll number.

Public Vouchers

Forward the original of each PV with supporting documents, when required, with the financial returns. Arrange them in numerical order by disbursing officer voucher (DOV) number.

Totaling and Balancing

As in CVs, verify payrolls and PVs to make sure they are all accounted for.

Prepare separate adding machine tapes on PVs and payrolls. The total amounts when added together must equal the total gross disbursements (column 6) on the cashbook and the total shown on the adding machine tape prepared on the PV log.

Lastly, the total gross disbursements (PVs plus payrolls) less the total collections (CVs) must equal to the amount reported as Net Disbursements (line 4. 1) of the Standard Form 1219 in figure 13-2.

ASSEMBLY AND TRANSMITTAL

Before shipping the financial returns, separate the documents comprising the financial returns into groups for mailing. Each of these groups (called packages) contains related documents grouped as they will be needed by the FAADCs, FIPCs, and the GAO for performing their audits.

Financial Returns Documents

Package No. 1 contains the original and one copy of the statement of accountability and the supporting documents as shown in the distribution table shown in the *NAVCOMPT Manual*, volume 4, chapter 20. Package No. 2 contains copies of documents specifically required in the distribution table.

Appropriately mark the adding machine tapes and attach them to the original statement of accountability. Figure 13-5 shows the proper distribution and packaging of financial returns documents.

Financial Returns Transmittal

Forward the monthly financial returns under a covering Financial Returns Transmittal, NAVCOMPT Form 2183, to the appropriate FAADC. Complete the form to show the contents of the financial returns. Date the form as of the date the returns are completed and ready for mailing. Package the original and one copy

FINANCIAL RETURNS TRANSMITTAL (7250) NAVCOMPT FORM 2183 (REV. 8-73) S/N 0104-LF-706-2601				
FROM: DISBURSING OFFICE (Activity) USS PRINCETON (CG-59) FPO SAN FRANCISCO 96675-1179			D.O. SYMBOL NO. 8506	
			UNIT IDENTIFICATION NO. 21447	
			SERIAL NO. 9111	
TO: Commanding Officer, Fleet Accounting and Disbursing Center, U.S. (Atlantic/Pacific) Fleet			DATE 2 DECEMBER 1991	
SUBMITTED BY DISBURSING OFFICER (Name and Rank) U. R. POOR, LTJG, SC, USN			FOR PERIOD: (Show inclusive dates) 1-30 NOVEMBER 1991	
FINANCIAL RETURNS	NUMBER		PAY RECEIPTS	
	FROM	THROUGH	SERVICE	NO. OF PKGS.
D. O. VOUCHERS	256	340	NAVY	1
COLLECTION VOUCHERS	15	32		
NAVY PAYROLLS N#	16	36	MARINE CORPS	NONE
MARINE CORPS PAYROLLS MC#	NONE	NONE		
PACKAGES 1 AND 2 CONSIST OF THE FOLLOWING:				
ITEM (Check applicable box)	PACKAGE NO. 1		PACKAGE NO. 2	
<input checked="" type="checkbox"/> STATEMENT OF ACCOUNTABILITY	Original and one (1) copy with adding machine tapes.		None.	
<input checked="" type="checkbox"/> SCHEDULE OF CONFIRMED DEPOSITS ¹	Original and two (2) copies.		None.	
<input checked="" type="checkbox"/> FOREIGN CURRENCY REPORT	Two (2) copies.		None.	
<input checked="" type="checkbox"/> COLLECTION VOUCHERS	Original or copy of each with supporting documents.		Required copies of each.	
<input checked="" type="checkbox"/> NAVY PAYROLLS AND MONEY LISTS	Originals.		One copy of each Pay Roll Certification Sheet.	
<input type="checkbox"/> MARINE CORPS PAYROLLS AND MONEY LISTS	Originals.		One copy of each Pay Roll Certification Sheet.	
<input checked="" type="checkbox"/> PUBLIC VOUCHERS	Originals with supporting documents.		Required copies of each.	
<input checked="" type="checkbox"/> RECAPITULATION OF BLOCK CONTROL LEVELS TOTALS OF CHECKS ISSUED	One (1) copy.		None.	
<input type="checkbox"/> CERTIFICATE (See Par. 042571-3)	Original.		None.	
<input type="checkbox"/> CIVILIAN PAYROLL CERTIFICATION SHEETS	Original.		None.	
<input type="checkbox"/> LABOR ROLL SUMMARY	Original.		None.	
<input type="checkbox"/>				
SIGNATURE (Disbursing Officer) U. R. POOR			DATE 2 DECEMBER 1991	
¹ and supporting copies of Standard Form 215 as required by Chapter 3, Section 4.				

Figure 13-6.-Financial Returns Transmittal, NAVCOMPT Form 2183.

with the financial returns documents. Figure 13-6 shows an example of a completed NAVCOMPT Form 2183.

Manner of Shipment

Afloat and overseas disbursing officers submitting financial returns to a FAADC forward their returns by mail. When possible, forward the returns in one parcel or box. When forwarding returns in several boxes, assign each box a number and mark to indicate the number of boxes shipped and the number of the box as No. 1 of 3. Mark each box or parcel in the upper left corner with the name and symbol number of the disbursing officer, ship or station, and department concerned. Note Financial Returns for (insert month and year) under this information.

To avoid customs inspection delays on financial returns from overseas and deployed disbursing officers, stamp the outer wrapper of the returns to show that it contains government financial returns and that the packages need to be expedited as shown in figure 13-7.

RETAINED RECORDS

Store copies of the financial returns retained by the disbursing officer in regular open files or cabinets for reference purposes.

Disbursing officers that are afloat file retained records in the same manner as if for transmittal to a federal records center. Other disbursing officers may file retained records by such groupings at their option.

CHECKING ACCOUNT RETURNS

Each disbursing officer who has magnetic tape capability submits a magnetic tape checking account return to the United States Treasury to show the status, as of the last of each calendar month, of his or her official Treasury checking account. CDOs and FAADCs convert check-issue reports to magnetic tape for disbursing officers who do not have magnetic tape capability.

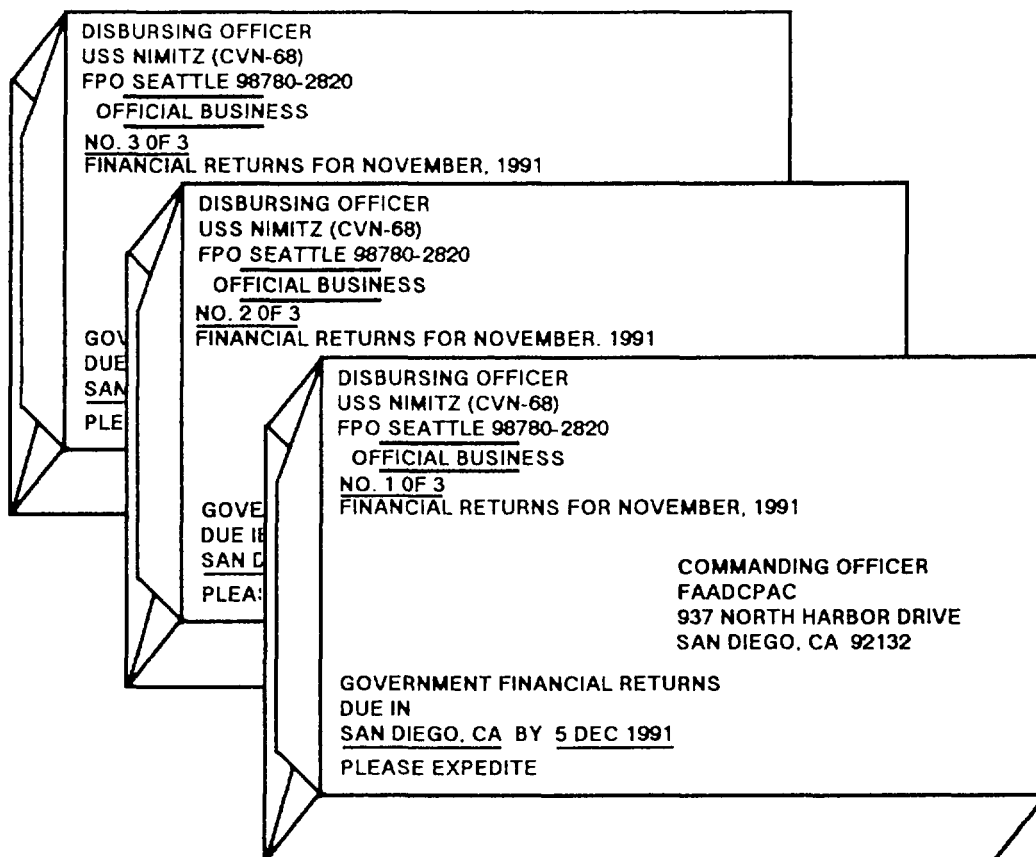


Figure 13-7. Financial returns packages.

MONTH END CHECK ISSUE SUMMARY

Use the Month End Check Issue Summary, Standard Form 1179, in reporting the amount and serial numbers of checks issued. The Department of the Treasury uses this information to track and control

checks drawn on the United States Treasury checking account.

Use separate transmittals for each separate check range being reported by the disbursing symbol. For example, report checks issued on the 15th of the month

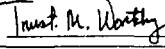
STANDARD FORM NO. 1179 (Rev. 5/87) DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE 1 TFM 2-3900			NSN 7540-00-663-1396 1179-105		
MONTH END CHECK ISSUE SUMMARY			PAGE <u>1</u> OF <u>1</u>		
<input type="checkbox"/> CHECK BOX IF ADDRESS OR TELEPHONE NUMBER HAS CHANGED DISBURSING OFFICE NAME/MAILING ADDRESS PERSUPPDET GUANTANAMO BAY CUBA FPO NEW YORK 09593			D.O. NAME (TYPE) TRUST M. WORTHY, LTJG, SC, USN		CHECK SYMBOL NO. 7150
TELEPHONE NO. COMMERCIAL OR FTS <u>A/V 564-4063</u>			D.O. SIGNATURE 		MONTH AND YEAR FOR WHICH RENDERED CONSOLIDATED JULY 1991
TRANSMITTAL NUMBER			ENDING CHECK NO.	REPORTING METHOD	TOTAL DOLLAR AMOUNT OF ISSUES (FOR EACH TRANSMITTAL)
D.O. SYMBOL NO.	CHECK SYMBOL NO.	BEGINNING CHECK NO.			
7150	7150	01055373	01055784	MAGNETIC TAPE (8)	365,045.83
7150	7150	70861555	70862357	UMIDS (LEVEL 8)	543,869.00
7150	7150	00476790	00477401	MCPS ACIR (LEVEL 8)	3,282,231.47
SUMMARY: (Complete on last page only)					
1. Enter on this line the total dollar amount of checks issued this month as shown in this report. Individual check issue report submissions for the month must be shown above or on an attached list. (Total must agree with the total dollar amount of checks issued as reported in column 2 of the reverse of Standard Form 1219.) \$ <u>4,191,146.30</u>					
2. Net Dollar Adjustments to Prior Months:					
(a) Enter on this line the net dollar adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached					
(b) Enter on this line the net dollar adjustments to prior months for which completed copies of Optional Forms 1017-G (or comparable forms), are attached					
3. NET TOTAL \$ <u>4,191,146.30</u>					
GPO: 1988 200-498/116 (m)					
CONTROL NUMBERS USED FROM 00,002,587 - 00,002,602					

Figure 13-8.-Month End Check Issue Summary, Standard Form 1179.

payday separately from the checks issued on the 1st of the month payday. For activities reporting directly to the United States Treasury, include an accompanying Magnetic Tape Control Record TFS Form 3510, with the magnetic tape and INTERIM Standard Form 1179. Other activities reporting by diskette (floppy disk) or hard copy listing to a CDO or a FAADC need only include an INTERIM Standard Form 1179.

Show every transmittal as a single line entry on the CONSOLIDATED Standard Form 1179 at the end of the month. See figure 13-8. Prepare the Standard Form 1179 in an original and two copies. Disbursing officers check all blocks of the form including page and location, disbursing officer's signature, and the month and year for which rendered. Most importantly, they check to see that the total amount shown agrees with the amount reported in part A, column (2), on the reverse of the statement of accountability shown in figure 13-3.

LIST OF SPOILED CHECKS

Prepare a list of spoiled checks (fig. 13-9) in duplicate and forward it with the Standard Form 1179 as a part of the checking account returns. The list should show the following information:

- Issuing activity and mailing address
- Name of the disbursing officer
- Disbursing station symbol number (DSSN)
- Period covered by the listing
- Spoiled check numbers in ascending order
- Signature and typed name of the disbursing officer

ASSEMBLY AND SUBMISSION

Assembly and submission of checking account returns depend on the activity's ability to prepare check-issue detail on magnetic tape.

When your activity reports directly to the Department of the Treasury by magnetic tape, submit the returns on or before the 10th calendar day of the following month. They should consist of the following:

INTERIM TRANSMITTALS

1. Detail of checks issued in magnetic tape format accompanied by a TFS Form 3510

USS PRINCETON (CG-59) Fleet Post Office San Francisco, CA 96675-1179	
Accounts of U. R. POOR, LTJG, SC USN Symbol 8506 1 - 30 November 1991	
LIST OF SPOILED CHECKS	
Check No.	
112,558	
112,589	
112,632	
112,862	
112,896	
112,901	
	U. R. POOR

Figure 13-9.-List of spoiled checks.

2. Original of the Standard Form 1179 marked INTERIM

CONSOLIDATED TRANSMITTALS (End of the Month Report)

1. Detail of checks issued in magnetic tape format accompanied by a TFS Form 3510
2. Original of Standard Form 1179 marked CONSOLIDATED
3. Spoiled checks with listing
4. Advice of Check Issue Discrepancy, TFS Form 5206, and NAVCOMPT Form 2277 adjustments, if any
5. Original statement of destruction of voided checks

Forward detail of checks issued on a floppy disk or hard copy listing to the assigned FAADC or CDO for conversion to magnetic tape. The FAADC or CDO prepares the consolidated submission to the Department of the Treasury in this case.

Submit returns sent to a FAADC or a CDO on or before the 5th calendar day of the following month or within 5 working days of the date of relief of the disbursing officer.

RETAINED RECORDS

The disbursing officer keeps the third copy of the Standard Form 1179. The disbursing office keeps a backup copy of the magnetic tape, floppy disk, or hard copy listing in case a lost report requires resubmission.

The Department of the Treasury returns magnetic tapes and the CDO or FAADC returns diskettes to the disbursing office for reuse.

The *NAVCOMPT Manual*, volume 4, contains complete instructions on the preparation, assembly, and submission of checking account returns.

SPECIAL REPORTS

In addition to the regular monthly financial returns and checking account returns, there are other required reports that the disbursing officer must render to higher authorities. Although there are numerous reports submitted, we will only discuss the monthly reports with which you will be involved.

MESSAGE REPORT OF STATE- MENT OF ACCOUNTABILITY AND DISBURSEMENTS AND COLLECTIONS

On the first workday following the end of the accounting period (normally a calendar month), all Navy disbursing officers, overseas and afloat, submitting financial returns to a FAADC, must submit message reports as prescribed in the *NAVCOMPT Manual*, volume 4. Negative reports are required.

If operation MINIMIZE on message traffic is in effect, this message report takes precedence over MINIMIZE and is transmitted as required. The FAADC requires that the y receive the message in punched card format and that at least three spaces separate each column (or subcolumn) in the body of the message. The disbursing officer informs the communications officer of this before transmission of the message report. Figure 13-10 shows the format for this report.

Statement of Accountability

The report message portion entitled Statement of Accountability establishes the month's accountability. Immediately after the message has been transmitted, the disbursing officer checks it to make sure there are no errors and it agrees with the statement of accountability. Normally the FAADC uses the information in the message report for consolidation and as the basis for subsequent reporting to the Department of the Treasury.

Once a properly balanced message report has been transmitted, subsequent changes to the message report are not permissible. For changes discovered after transmission of a balanced message report, the disbursing officer reports them in the next month's financial return rather than including them in the current statement of accountability. When preparing this report, do not round off figures and omit any line with zero dollars.

Disbursements and Collections

The message report portion entitled Disbursements and Collections reports to the Department of the Treasury the total disbursements and the totals of collections by appropriation and subhead (if any). Report these transactions by category code, appropriation and subhead (if any), by program element/budget project and/or reimbursement source code (if appropriate), and amount. (DO NOT ROUND OFF.) Category codes for this purpose are as follows:

- Code 1—public vouchers

- Code 4–Military payrolls
- Code 6–Civilian payrolls (list payroll UIC number of reference line of message report)
- Code 7–Collections not covered under code 8
- Code 8–Collections from ship's stores deployed in foreign waters (applicable to ships that have visited or will visit a foreign port during a deployment overseas)

The totals of codes 1, 4, and 6 less the totals of codes 7 and 8 must equal total net disbursements reported on line 4.1 of the Standard Form 1219.

The *NAVCOMPT Manual*, volume 4, contains complete instructions on the preparation and submission of this message report. The UMIDS statement of accountability function has the capability of generating this report.

```

FROM:  USS PRINCETON
TO:    FAADCPAC SAN DIEGO CA

UNCLAS //NO7250//

SUBJ:  STATEMENT OF ACCOUNTABILITY AND DISBURSEMENTS AND COLLECTIONS (RCS:
      NAVCOMPT 7250-8)
SYMBOL 8506, DISBOFF U. R. POOR
PASS TO CODE FS 3
PERIOD OF ACCOUNT 1 NOV 91 THRU 30 NOV 91

1. STATEMENT OF ACCOUNTABILITY:

SECTION I, PART A
1.0                                     1,500.00
2.1                                     13,000.00
4.1                                     9,000.00
4.2                                     2,000.00
5.0 (250.00 FOREIGN FUNDS)           3,500.00

SECTION I, PART B
6.2                                     3,100.00
6.5                                     300.00
7.3                                     100.00
8.0                                     3,500.00

SECTION I, PART C
11.0                                    3,500.00

SECTION II, PART A
(1)      (2)      (3)      (4)      (5)
8506      13,000.00    -0-    -0-    13,000.00

SECTION II, PART B

DT/DV      NUMBER      DOC DATE      DATE PRESENTED/
DT          145765      911105      MAILED TO BANK      AMOUNT
DT          145766      911112      911112              500.00
DT          145767      911120      911120              300.00
DT          145768      911129      911129              200.00
                                     2,000.00

2. DISBURSEMENTS AND COLLECTIONS:
      PROG ELE/
CODE      APPRO/SUB      BUD PROJ      REIMB SOURCE      AMOUNT
1          1721453.2252
1          1721453.2254
1          1721319.2456      39
1          1721804.702D
4          1721453.2201
4          1721453.2202
      DISBURSEMENTS TOTAL      $10,000.00

7          1721453.2241      600.00
7          17X4911.2310      400.00
      COLLECTIONS TOTAL      $1,000.00

```

Figure 13-10.-Message report of statement of accountability and disbursements and collections.

FOREIGN CURRENCY REPORT

Afloat, your disbursing officer will frequently be called upon to handle foreign currencies when your ship visits foreign countries. The primary reason you maintain supplies of foreign currency is for exchanges with the crew, so that they will have funds for use on liberty. This is particularly important in ports where there are no U.S. military facilities to handle currency

exchange ashore. You will also use the foreign funds for settlement of dealers' bills when payment is required in foreign funds.

All disbursing officers afloat or ashore using foreign currency at any time during the accounting period prepare a monthly report of foreign currency transactions on the Foreign Currency Report, NAVCOMPT Form 2188.


FOREIGN CURRENCY REPORT NAVCOMPT FORM 2188 (REV. 11-68) 57M 0104-17-704-3401		(Prepare a separate report for each country for foreign currency on hand or used during the accounting period.)		NAVCOMPT 7250.2
FROM (21447) USS PRINCETON (CG-59) FPO SAN FRANCISCO 96675-1179		DISBURSING OFFICER U. R. POOR, LTJG, SC, USN		
PERIOD OF THIS REPORT 1-30 NOVEMBER 1991		D.O. SYMBOL NO. 8506	COUNTRY CODE RP NAME PHILIPPINES	
LINE NO.	DESCRIPTION	UNITS OF FOREIGN CURRENCY	DOLLAR EQUIVALENT	
42A	BALANCE BEGINNING OF PERIOD	13,350	475.00	
42B	ACQUISITIONS			
42B1	COLLECTIONS			
42B2	FROM OTHER DOD DISBURSING OFFICERS	14,250	500.00	
42B3	FROM U.S. DISBURSING OFFICERS			
42B4	FROM COMMERCIAL SOURCES			
42B5	FROM AUTHORIZED PERSONNEL			
42B6	TOTAL ACQUISITIONS	14,250	500.00	
42C	DISBURSEMENTS AND DISPOSITIONS			
42C1	SALES TO OTHER DOD DISBURSING OFFICERS			
42C2	SALES TO U.S. DISBURSING OFFICERS			
42C3	SALES TO BANKS AND OTHER COMMERCIAL			
42C4	DISBURSEMENTS			
42C5	SALES TO AUTHORIZED PERSONNEL	20,400	705.00	
42C6	TOTAL DISPOSITIONS	20,400	705.00	
42D	GAIN OR (LOSS) BY EXCHANGE		(20.00)	
42E	BALANCE END OF PERIOD	7,200	250.00	
439	VALUE OF CHECKS PAYABLE TO U.S. MILITARY OR CIVILIANS WHICH WERE MAILED TO U.S.			
DISBURSING OFFICER (Signature) 		DATE 2 DECEMBER 1991		
U.S. GOVERNMENT PRINTING OFFICE: 1983-605-010/7647 2-1				

Figure 13-11.-Foreign Currency Report, NAVCOMPT Form 2188.

Prepare the NAVCOMPT Form 2188 in an original and four copies. Forward the original and one copy to the cognizant FAADC on or before the 5th day of the month following the month covered by the report. Attach the second and third copies to the original statement of accountability. File the fourth copy with the disbursing officer's retained records.

Figure 13-11 illustrates a completed foreign currency report. See the *NAVCOMPT Manual*, volume 4, for complete guidance in the preparation and submission of the NAVCOMPT Form 2188.

PROMPT PAYMENT ACT REPORT

The Office of Management and Budget (OMB) requires an annual report from the Department of Defense (DOD) of the number, dollar value, frequency, and cause of all late payments, and other data pertaining to contractor payments.

The DOD meets this requirement by requiring a monthly report from all disbursing activities that pay contractor invoices. The report contains payments made each calendar month. Navy disbursing officers that pay contractor invoices must render the report not later than the 10th calendar day of the following month to DFAS - Washington Center. DFAS - Washington Center consolidates these monthly reports for the annual report from the Navy to DOD.

Figure 13-12 shows the format of this report. The *NAVCOMPT Manual*, volume 4, contains line instructions for the report.

USEFUL HINTS IN PREPARING FINANCIAL REPORTS AND RETURNS

There is no set order of attacking the problem of preparing and transmitting the various reports and returns required of the disbursing officer. You can

PPA REPORT FORMAT FOR APPROPRIATED FUNDS (DD-COMP(5)1607)				
Paying Activity _____				
UIC (include branch office UIC's) _____				
Report Month and Year _____				
	Number	Current Month Value (\$000)	Fiscal Year to Date Number	Fiscal Year to Date Value (\$000)
I. Total Bills Paid by Activity:	_____	_____	_____	_____
A. Number of Bills Paid Subject to PPA:	_____	_____	_____	_____
1. Number of Bills Paid 8 or more Days Early:	_____	_____	_____	_____
a. Justified by Command Decision:	_____	_____	_____	_____
b. Not Justified by Command Decision:	_____	_____	_____	_____
2. Number of Discounts Offered:	_____	_____	_____	_____
a. Discounts Taken:	_____	_____	_____	_____
b. Discounts not Taken Due to Qualifying Criteria (NAVCOMPTMAN Vol 4, Chap 9):	_____	_____	_____	_____
c. Discounts not Taken Due to Operational Delays:	_____	_____	_____	_____
1) Paying Office Delays:	_____	_____	_____	_____
2) Receiving Office Delays:	_____	_____	_____	_____
3) Other Delays:	_____	_____	_____	_____
d. Discounts not Taken Due to not Being Received in Time:	_____	_____	_____	_____
3. Grace Period Payments* Made:	_____	_____	_____	_____
B. Total Late Payments:	_____	_____	_____	_____
1. Late Payments Made Without Interest Penalties:	_____	_____	_____	_____
2. Reasons Why Penalties Were Not Paid:	_____	_____	_____	_____
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
II. Narrative Summary:				
POC _____ Phone _____				

* The grace period provisions expire with all contracts awarded on or after 1 April 1989.

Figure 13-12. Prompt payment act report.

readily see, due to the number and complexity of the various reports and returns, the need to plan the preparation. When you take an organized approach to preparation you reduce the chances of making costly errors.

There are many ways of combining the processing steps into an orderly plan of attack. One of these is presented in figure 13-13 for your information.

RELIEF AND DETACHMENT OF DISBURSING OFFICERS

Advance planning lessens disruption of service to customers when the disbursing officer is relieved.

First, the relieving officer must have official orders to disburse duty. Second, to avoid the submission of more than one financial return for that month, the date of relief should be effected on the last day of the month.

On the date relief takes place, the relieved and relieving disbursing officers verify and transfer the following items, as applicable:

- Cash on hand
- Blank United States Treasury checks
- Blank postal money orders
- Blank savings bonds
- Safekeeping deposits
- Documents included in the cashbook and statement of accountability as assets
- Money accounts, books, property, and other records
- Check-signing machine
- Signature plates (if approved for temporary use by the relieving disbursing officer; otherwise, they are destroyed)

The relieving officer reviews the condition of the records and accounts to be received before accepting responsibility for them. If the relieving officer is not

1. Complete end of month PVs and CVs (special payroll, ship's store and vending machine sales, and so forth).
2. Balance and close the cashbook.
3. Total the PV and CV logs and compare with cashbook totals.
4. Run adding machine tapes on PVs and CVs and compare with cashbook/PV/CV log totals.
5. Prepare a rough statement of accountability and report of disbursements and collections.
6. Prepare the schedule of deposit activity and compare with the cashbook and statement of accountability.
7. Prepare the CONSOLIDATED recapitulation of block control totals of checks issued and compare with the cashbook and statement of accountability.
8. Prepare a list of spoiled checks and statement of destruction of voided checks.
9. Prepare and transmit the message report of statement of accountability and disbursements and collections.
10. Prepare the financial returns transmittal.
11. Assemble (including preparation of adding machine tapes), package, and transmit the financial returns.
12. Assemble and transmit the checking account returns.
13. Prepare and submit the foreign currency report.
14. Prepare and submit the prompt payment act report.

Figure 13-13.-Useful hints in preparing financial reports and returns.

satisfied with the condition of the records and accounts or the safekeeping facilities for funds, blank checks, and other documents are inadequate, he or she submits a detailed report to the commanding officer for remedial action.

Finally, the disbursing officer being relieved prepares and submits a final statement of accountability. The relieving disbursing officer must sign a certificate of acceptance of total accountability as shown in figure 13-14.

STANDARD FORM 1219 Revised 4-82 Department of the Treasury 1 TFRM 2-3100		STATEMENT OF ACCOUNTABILITY	
NAME OF DISBURSING OFFICER ULBRICHT RAYMOND POOR		LOCATION OF DISBURSING OFFICER (Mailing address) (21447) USS PRINCETON (CG-59) FPO SAN FRANCISCO 96675-1179	
NAME OF AGENCY NAVY			
PERIOD OF ACCOUNT FROM: 01 DEC 1991 THROUGH: 31 DEC 1991		AGENCY LOCATION CODE (ALC) (Show main check symbol number) 8506	
SECTION I.—GENERAL STATEMENT OF ACCOUNT			
PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY			
1.00 (\$250.00 RP PESO)		TOTAL ACCOUNTABILITY BEGINNING OF PERIOD \$ 3,500.00	
2.0 INCREASES IN ACCOUNTABILITY			
2.1 CHECKS ISSUED ON U.S. TREASURY		\$ 15,000.00	
2.3 OTHER TRANSACTIONS			
2.34 DISCREPANCIES IN D.O. ACCOUNTS—CREDITS			
2.36 PAYMENTS BY ANOTHER D.O.			
2.37 TRANSFERS FROM OTHER DISBURSING OFFICERS			
2.38			
2.9 TOTAL INCREASES IN ACCOUNTABILITY		\$ 15,000.00	
3.0		SUBTOTAL \$ 18,500.00	
4.0 DECREASES IN ACCOUNTABILITY			
4.1 NET DISBURSEMENTS		\$ 7,500.00	
4.2 DEPOSITS PRESENTED OR MAILED TO BANK		3,000.00	
4.3 OTHER TRANSACTIONS			
4.34 DISCREPANCIES IN D.O. ACCOUNTS—DEBITS			
4.36 PAYMENTS FOR ANOTHER D.O.			
4.37 TRANSFERS TO OTHER DISBURSING OFFICERS			
4.38			
4.9 TOTAL DECREASES IN ACCOUNTABILITY		\$ 10,500.00	
5.00 (\$400.00 RP PESO)		TOTAL ACCOUNTABILITY CLOSE OF PERIOD \$ 8,000.00	
PART B.—ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY			
6.1 CASH ON DEPOSIT IN DESIGNATED DEPOSITORY			
(Name and location of depository)			
6.2 CASH ON HAND (\$400.00 RP PESO)		7,700.00	
6.3 CASH—UNDEPOSITED COLLECTIONS			
6.4			
6.5 CASH IN CUSTODY OF GOVERNMENT CASHIERS		300.00	
6.6			
7.8			
7.9			
8.0		TOTAL OF MY ACCOUNTABILITY \$ 8,000.00	
PART C.—ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY			
9.2 RECEIVABLES—CHECK OVERDRAFTS		\$	
9.3 LOSSES OF FUNDS			
9.4 OTHER ACCOUNTABILITY			
10.0		TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY \$	
11.0		TOTAL DISBURSING OFFICE ACCOUNTABILITY (Same as line 5.00 above) \$ 8,000.00	
I have received on 31 DEC 91 by transfer from LTJG Ulbricht R. Poor, SC, USN, \$8,000.00, an analysis of which is included in Sections IB and IC above. <i>Donald T. Rich</i>			
I certify that this is a true and correct statement of accountability for the period stated at the office referred to above. <i>Donald T. Rich, ENS, SC, USN</i>			
NAME AND TELEPHONE NUMBER OF CONTACT U. R. POOR A/V 360-1130		SIGNATURE AND TITLE OF CERTIFIER <i>LRP</i> DATE 31DEC91	
NSN 7540-00-834-4245		(OVER)	
		PREVIOUS EDITION NOT USABLE 1219-106	

Figure 13-14. Statement of accountability (transfer of funds upon relief).

USS PRINCETON (CG-59)
Fleet Post Office
San Francisco, CA 96675-1179

01 January 1992

From: Disbursing Officer
To: Department of the Treasury, Bureau of Government Financial
Operations, Payment Reconciliation Section, Room 1017,
General Accounting Office Building, Washington, DC 20226
Via: Deputy Director, Financial Policy Directorate, Defense
Finance and Accounting Service - Washington Center,
Washington, DC 20376-5001

Subj: COMMENCEMENT OF DISBURSING DUTY

Ref: (a) NAVCOMPT Manual, par. 04020105
(b) BUPERS Order Number 1118, CHNAVPERS WASHINGTON DC
150418Z SEP 91

1. In accordance with reference (a), a report is hereby
rendered that I have been assigned disbursing duty via reference
(b) and have commenced such duty effective 01 January 1992.

RELIEVING OFFICER

Activity:	USS PRINCETON (CG-59)
Opening Date:	01 January 1992
Name:	D. T. Rich
Rank:	ENS, SC, USN
Symbol Number:	8506

OFFICER RELIEVED

Name:	U. R. Poor
Rank:	LTJG, SC, USN
Symbol Number:	8506

2. I have assumed custody of the retained records of the
relieved officer. The retained records will be forwarded to the
Fleet Accounting and Disbursing Center, U.S. Pacific Fleet for
settlement after the 90-day onboard retention period has expired.

D.T. Rich

D. T. RICH

Copy to:
FAADCPAC
Supply Officer
ENS D. T. Rich
LTJG U. R. Poor

Figure 13-15.-Letter of commencement of disbursing duty.

COMMENCEMENT OF DISBURSING DUTY

Now it is time for your new disbursing officer to set up shop. He or she will depend on your professional assistance and advice to get started on the right track.

Immediately upon beginning disbursing duty, a disbursing officer forwards a letter to the Department of the Treasury via DFAS - Washington Center. One copy of this letter is sent to the appropriate FAADC or FIPC to whom the financial returns are submitted. The letter includes the name of the activity, the symbol number assigned, the name and rank or grade of the disbursing officer, the opening date of the account, and the name and rank of the officer being relieved. Figure 13-15 illustrates the format for the letter.

In addition to verifying and transferring accountable items discussed earlier, the relieving disbursing officer does the following:

- Furnishes specimen signatures to the Department of the Treasury via DFAS - Washington Center.
- Furnishes a letter of introduction and specimen signatures to the local bank providing either depository or exchange-for-cash check procurement services.
- Completes on-hand cash requirements and requests authority from the commanding officer to hold a specific maximum amount of cash at personal risk.
- Appoints all required deputy disbursing officers and agent cashiers.
- Makes sure there are currently on file letters of appointment of other accountable positions such as paying agents, imprest fund cashiers, and collection agents or authorized custodians. A current letter from the commanding officer appointing the cash verification board must also be on file.
- Orders all required official publications not on hand.
- Makes sure there are current written instructions covering the operation of the disbursing office as prescribed by the PAYPERSMAN, part nine, chapter 5, and the SDSPROMAN, volume II, part four, chapter 5.

Perhaps the relieving disbursing officer's most important task is to change the combinations of all safes including those assigned to other accountable individuals.

The *NAVCOMPT Manual*, volume 4, chapter 2, contains complete details on the procedures or necessary actions that are taken and illustrates the

completion of the forms and documents most frequently required as part of the relief process.

DISPOSITION OF RETAINED DISBURSING RECORDS

Mark for identification copies of returns and vouchers, books, records, and any other associated papers ashore or afloat retained by the disbursing officer. File them by the month and year of the accounting period.

These are unclassified retained records and do not require special security storage precautions. However, retained records should be kept in good condition and in an orderly fashion. Retained records are also controlled so that records removed from the files are returned.

RETENTION PERIOD

The retained records of any disbursing officer detached from disbursing duty are retained locally for specified periods, depending on whether the disbursing office is ashore or afloat. Two factors determine where returned records are kept: (1) whether the disbursing officer is relieved with or without relief and (2) the geographic location of the disbursing officer.

Figure 13-16 outlines the procedures for retention and disposition of retained records.

MAILING PROCEDURES

Ship retained disbursing records to the federal records center as indicated in figure 13-16. Before shipping, arrange and package them into groups according to the directions prescribed in the *NAVCOMPT Manual*, volume 4. Ship the records on a Records Transmittal and Receipt, Standard Form 135, as shown in figure 13-17.

The appropriate federal records center retains and disposes of the retained records following instructions in the *Navy and Marine Corps Records Disposition Manual*, SECNAVINST 5212.5. Records centers destroy most records after retaining them for 6 years and 3 months after the period covered.

SUMMARY

In this chapter, we acquaint you with the required reports and returns that the disbursing officer must submit on a regular basis. The impact of timely and

Condition	Ashore	Afloat
With Relief	<p>Retained records will be left in the custody of the relieving officer for settlement action. When the records are no longer required for settlement action, they will be packaged and transmitted in accordance with <i>NAVCOMPT Manual</i>, volume 4, chapter 19. For disbursing offices located within the United States, ship the records to the federal records center that services the area in which the FIPC is located. Disbursing offices located outside the United States will ship the records as follows:</p> <p>Disbursing offices having FPO New York or Miami addresses ship to:</p> <p style="padding-left: 40px;">New York Federal Archives and Records Center, General Services Administration Bldg. 22, Military Ocean Terminal Bayonne, NJ 07002</p> <p>Disbursing offices having FPO or APO San Francisco or Seattle addresses ship to:</p> <p style="padding-left: 40px;">Seattle Federal Archives and Records Center, General Services Administration 6125 Sand Point Way Seattle, WA 98115</p>	<p>Retained records will be left in the custody of the relieving officer for settlement action for a period of 90 days from the date of detachment of the relieved officer. When this period expires, the retained records will be shipped to the appropriate federal records center except the relieving officer will retain copies of all documents related to dishonored checks and other noncash items for which he or she has accepted accountability. Action to clear these outstanding balances should not terminate with the expiration of the 90-day period.</p> <p>Disbursing offices under the Commander in Chief, Atlantic Fleet:</p> <p style="padding-left: 40px;">Washington National Records Center, General Services Administration 4205 Suitland Road Suitland, MD 20409</p> <p>Disbursing offices under the Commander in Chief, Pacific Fleet:</p> <p style="padding-left: 40px;">Seattle Federal Archives and Records Center, General Services Administration 6125 Sand Point Way Seattle, WA 98115</p>
Without Relief	Retained records are packaged and forwarded to the activity designated as the settlement office.	Retained records are packaged and forwarded to the appropriate FAADC. The FAADC will transfer the retained records to the appropriate federal records center, shown above, when the records are 6 months old.

Figure 13-16.-Retention and deposition of retained disbursing records.

accurate preparation and submission of financial reports and returns cannot be overemphasized.

Throughout this training manual we have sought to make you aware of the types of duties the DKs perform and the equipment and forms they work with. We made you aware that with each promotion will come additional responsibilities and higher expectations. You will move from performing the duties of a rollkeeper to duties more technical that require greater expertise and a broader knowledge of the DK rating.

Prepare yourself well by referring to the various pay manuals and directives required in your rating to stay abreast of the dynamic changes as they occur. You must always bear in mind that this is a service-related rating. The service you provide can have a direct bearing on the morale of fellow naval personnel.

Know your job, your equipment, and what is expected of you. By doing so, you will make a positive contribution to the Navy and the personnel you serve.

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				2 of 5	All public vouchers (except payroll) (Group 1)												
				3 of 5	All payroll vouchers (Group 2)												
				4 of 5	All collection vouchers (Group 3)												
				5 of 5	All checking account records (Group 4)												
					Cashbooks (Group 5); Balance Sheets (Group 7); Schedule of Confirmed Deposits (Group 9); Statement of Accountability (Group 10); and Listings of Instruments Deposited, Unavailable Check Cancellations, and Debit Vouchers (Group 11)												

135-106
Standard Form 135 (Rev. 6-76)
Prescribed by GSA
FPMR (41 CFR) 101-11.4

Figure 13-17.—Records and Transmittal and Receipt, Standard Form 135.

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APPENDIX I

GLOSSARY OF TERMS AND ACRONYMS

ACIP–Aviation career incentive pay.

ADBA–Associate data base administrator.

ADP–Automated data processing.

ADT–Active duty training.

ADV HOUS–Advance housing allowance.

ADV PAY–Advance pay.

ADV PAY ALW–Advance of pay and allowances.

ADV RATS LV–Advance leave rations

AOCS–Aviation officer candidate school.

AOL–Absence over leave.

AOS–Additional obligated service.

APOD–Appropriate port of debarkation.

APOE–Appropriate port of embarkation.

ASP–Additional special pay.

AT–Annual training.

ATM–Automated teller machine.

AUTODIN–Automated digital network.

AWOL–Absence without leave.

BAQ–Basic allowance for quarters.

BAS–Basic allowance for subsistence.

BAS PROTD–Prorated basic allowance for subsistence.

BAS SUPPLTL–Supplemental basic allowance for subsistence.

BCP–Board certified pay.

BEQ–Bachelor enlisted quarters

BOP–Balance of payment.

BOQ–Bachelor officers quarters.

BR–Breakfast.

BUMED–Bureau of Medicine and Surgery.

BUPERS–Bureau of Naval Personnel.

CAC–Civilian clothing allowance.

CACO–Casualty assistance calls officer.

CASI–Special initial clothing allowance.

CDO–Central disbursing officer.

CFC–Combined Federal Campaign.

CHNAVPERS–Chief of Naval Personnel.

CNO–Chief of Naval Operations.

CNRF–Commander, Naval Reserve Force.

CO–Commanding officer.

COLA–Cost of living allowance.

COMNAVAIRLANT–Commander, Naval Air Force, Atlantic Fleet.

COMNAVRESFOR–Commander, Naval Reserve Forces.

COMPGEN–Comptroller General of the United States.

CONSUB–Continuous submarine duty pay.

CONTR CNCLTN PAY–Contract cancellation pay.

CONUS–Continental United States (the 48 contiguous states and the District of Columbia).

CRA–Clothing replacement allowances.

CRAB–Basic clothing replacement allowance.

CRAS–Standard clothing replacement allowance.

CRASP–Special clothing replacement allowance.

CSP–Career sea pay.

CTI–Cryptologic Technician (interpretive)

CV–Collection voucher.

DBLTY SVRNC PAY–Disability severance pay.

DCN–Document control number.

DDP–Dependent Dental Plan.

DDS–Direct Deposit System.

DELREP–Delay in reporting.

DEMO–Demolition duty pay.

DFAS–Defense Finance and Accounting Service.

DI–Dinner.

DIFCREW–Enlisted flight orders (duty involving flying, crew member.)

DIFTECH–Temporary flight orders issued to officers.

DIFTEM–Enlisted flight orders (duty involving flying, temporary noncrew member.)

DISCH GRAT–Discharge gratuity.

DK–Disbursing clerk.

DLA–Dislocation allowance.

DO–Disbursing officer.

DOD–Department of Defense.

DODPM–Department of Defense Military Pay and Allowances Entitlements Manual.

DOV–Disbursing officer voucher.

DSSN–Disbursing station symbol number.

DTG–Date-time-group.

DVNG PAY–Diving duty pay.

EAOS–Expiration of active obligated service.

EB–Enlistment bonus.

ECCO–Error correction and control on-line system

ECN–Event control number.

EFT–Electronic funds transfer.

EIC–Earned income credit.

EIN–Employer identification number.

ENLTRANSMAN–Enlisted *Transfer Manual*.

EOM–End-of-month.

EXOS BONUS–Overseas extension bonus.

FAADC–Fleet accounting and disbursing center.

FAADCLANT–Fleet Accounting and Disbursing Center, Atlantic Fleet.

FAADCPAC–Fleet Accounting and Disbursing Center, Pacific Fleet.

FAN–Functional account number.

FDHDP–Flight deck hazardous duty pay.

FHA–Federal Housing Administration.

FICA–Federal Insurance Contributions Act.

FIPC–Financial information processing center.

FITW–Federal income tax withholding.

FLPP–Foreign language proficiency pay.

FLT DECK–Flight deck hazardous duty pay.

FLY PAY–Flying duty pay.

FORN PAY–Foreign duty pay.

FRB–Federal Reserve bank.

FSA–Family separation allowance.

FSA FORNAL–Family separation allowance for duty in a foreign country or Alaska.

FSA RESTR–Family separation allowance in a restricted area.

FSA SHIP–Family separation allowance for duty aboard ship away from the ship's home port.

FSA TMPRY–Family separation allowance for temporary duty (TAD or TDY).

FY–Fiscal year.

GAO–General Accounting Office.

GCM–General court-martial.

GSS–Geographically separated site.

GTR–Government transportation request.

H&C–Health and comfort.

HALO–High altitude low opening duty pay.

HDIP–Hazardous duty incentive pay.

HFP–Hostile fire pay.

HHG–Household goods.

HI–Hospital insurance.

HPPED–Professional pay entry date.

IDP–Imminent danger pay.

IHCA–In the hands of civil authorities.

INCONUS–Inside the continental United States.

IRS–Internal Revenue Service.

ISP–Incentive special pay.

JFTR– *Joint Federal Travel Regulations*.

JUMPS–Joint Uniform Military Pay System.

LES–Leave and earnings statement.

LSL–Lump-sum leave.

LU–Lunch.

LV–Leave.

M&IE–Meals and incidental expenses.

MALT–Mileage in lieu of transportation.
 MGIB–Montgomery GI Bill.
 MIHA–Move-in housing allowance.
 MILPERSMAN– *Naval Military Personnel Manual*.
 MMPA–Master military pay account.
 MPA–Military pay advisory.
 MPN–Military Pay, Navy.
 MSS–Military Selective Service.
 NAVCOMPT–Comptroller of the Navy.
 NAVCOMPTMAN– *Navy Comptroller Manual*.
 NAVSUP–Naval Supply Systems Command.
 NCR–National Cash Register.
 NEC–Navy Enlisted Classification code.
 NJP–Nonjudicial punishment.
 NRA–Nonresident alien.
 NRFC–Navy Regional Finance Center.
 NRS–Navy Relief Society.
 NSF–Navy Stock Fund.
 NSLI–National Service Life Insurance.
 NTI– *U.S. Navy Travel Instructions*.
 OCR–Optical character recognition.
 OCS–Officer candidate school.
 OHA–Overseas housing allowance.
 OIC–Officer in charge.
 OMB–Office of Management and Budget.
 OPED–Other pay entry date.
 OPSUB–Operational submarine duty pay.
 OPTAR–Operating target.
 OT–Outstanding transaction.
 OTD– *Official Table of Distances*.
 OUTCONUS–Outside the continental United States.
 PAA–Pay adjustment authorization.
 PARA–Parachute duty pay.
 PASS–Pay/Personnel Administrative Support System.
 PAYPERSMAN– *Navy Pay and Personnel Procedures Manual*.

PCS–Permanent change of station.
 PDS–Permanent duty station.
 PEBD–Pay entry base date.
 PFR–Personal financial record.
 PMA–Personal money allowance.
 PN–Personnelman.
 POC–Privately owned conveyance.
 POV–Privately owned vehicle.
 PRA–Pay record access.
 PRD–Projected rotation date.
 PRECOM–Precommissioning.
 PSA–Personnel support activity.
 PSD–Personnel support activity detachment.
 PT–Proceed time.
 PTM– *Navy Passenger Transportation Manual*.
 PV–Public voucher.
 R&R–Rest and recuperative.
 RATS LV–Leave rations.
 RATS PROCD– Proceed time rations.
 RATS SEP–Separate rations.
 READJMT PAY–Readjustment pay.
 RESPON PAY–Responsibility pay.
 RPN–Reserve Pay, Navy.
 RRB–Regular reenlistment bonus.
 RTL–Transmittal log report.
 RTN–Routing transmittal number.
 SBP–Survivor Benefit Plan.
 SC–State code.
 SCORE–Selective Conversion and Reenlistment Program.
 SDAP–Special duty assignment pay.
 SDN–Standard document number.
 SDS–Source Data System.
 SDSPROMAN– *Source Data System Procedures Manual*.
 SECNAV–Secretary of the Navy.
 SEP PAY–Separation pay.

SGLI–Servicemen's Group Life Insurance.
SITW–State income tax withholding.
SKMC–Sickness due to misconduct.
SM–Site manager.
SOPA–Senior officer present afloat.
SPA–Shore patrol advance.
SPO–Split pay option.
SRB–Selective reenlistment bonus.
SSED–Submarine service entry date.
SSN–Social security number.
SSPN–Ship's Stores Profits, Navy.
STRESS–Experimental stress duty pay.
SU/ME–Standard utility/maintenance expense.
SUBPAY–Submarine duty incentive pay.
SVRNC PAY–Severance pay.
TA–Travel advance.
TAD–Temporary additional duty.
TASO–Terminal area security officer.
TDRL–Temporary Disability Retired List.

TDY–Temporary duty.
TEMACDU–Temporary active duty.
TEMDU–Temporary duty.
TEMDUINS–Temporary duty under instruction.
TLA–Temporary lodging allowance.
TLE–Temporary lodging expense.
T.O.–Terminal operator.
TOSS–Total operational submarine service.
TPA–Temporary pay account.
TT–travel time.
TTC–Transaction type code.
UA–Unauthorized absence.
UAS–User assistance section.
UCMJ– *Uniform Code of Military Justice*.
UIC–Unit identification code.
UMIDS–Uniform Microcomputer Disbursing System.
VHA–Variable housing allowance.
VSP–Variable special pay.
YN–Yeoman.

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